

**LYNDEBOROUGH BOARD OF SELECTMEN**  
**MEETING MINUTES**  
**January 11, 2023**  
*Final*

**I. Call to Order:**

Chairman Douglas called the meeting to order at 6:00 p.m.  
The Pledge of Allegiance was conducted.

**II. Introduction of Members Present:**

Chairman Douglas  
Selectman Chamberlain  
Selectman Howe

Town Administrator Russ Boland

**Public & Media Present:** Jessie Salisbury, Wilton Board of Selectmen Chairman Kermit Williams, Wilton Town Administrator Nick Germain, Thomas Mitchell, Robert Newton, Administrative Assistant Dawn Griska and Building Inspector/Code Enforcement Officer Leo Trudeau

**III. Appointments:**

**6:05 Wilton Board of Selectmen re: Property Assessment – Mitchell (Lyndeborough Center Road Map-Lot-Sublot 246-005-000) & Radio Communication Equipment Funding Request.**

Chairman Douglas recognized Wilton's Chairman Williams and T/A Germain to come forward and join the Lyndeborough Selectmen. Chairman Williams reviewed the ongoing concern with Mr. Mitchell's property which is both in Wilton and Lyndeborough. Chairman Williams recapped the meeting held in Wilton on December 8, 2022, which included T/A Boland, AA Griska, Lyndeborough contracted Assessor Marazoff, Selectman Howe, Wilton T/A Germain, Chairman Williams, and Wilton's contracted Assessor Todd Haywood. Chairman Williams stated the meeting resulted in each of the Assessors being directed to create a mock assessment card for the property in question as if both parcels of the property were contained in each respective town. The result of this exercise resulted in the assessors reaching almost the same value once each town's equalization rate was applied (see attachment for the assessor's reports).

Chairman Douglas asked the Lyndeborough Board of Selectmen if they had anything to add. Selectman Chamberlain felt the house (residence) was in Wilton along with .4 acres of land. The remaining 2.2 acres and all the current outbuildings are in Lyndeborough. Selectman Chamberlain believes the situation seems clear; Selectman Howe agreed. Selectman Chamberlain stated he disagrees with several items in Assessor Todd Haywood's letter outlining his position in this matter (see attachment).

Chairman Douglas stated he does not believe the property owner should be required to perform a survey as the property owner has owned and occupied the property in question for approximately 45 years. This did not become an issue until Lyndeborough conducted

a statistical update in 2020, when Todd Haywood was the contacted Assessor for Lyndeborough.

Chairman Douglas recognized Administrative Assistant Griska to provide her understanding of the situation. AA Griska stated this has been a property that has seen several changes in value over the years, mostly in conjunction with five-year revaluation. In 2006, the property was very low in value, in 2007 it doubled, 2016 it was very low again, and in 2020 it returned to being very high. Each five-year revaluation resulted in the need to revisit the assessment and correct the value.

In 2020, if residents were interested in discussing their new preliminary valuation change following the five-year revaluation, they were given an appointment to discuss it with the assessor. AA Griska stated that during Mr. Mitchell's appointment, he questioned why his assessment had increase so much, and he was told by then contacted Assessor Haywood, "maybe the property was under assessed last time", and that she believed most residents did not realize Mr. Haywood had been the assessor during the previous five-year revaluation. Additionally, AA Griska stated given where the town boundary line is depicted and given where it falls between Mr. Mitchell's buildings, she felt even if the boundary line was off some margin, the difference in value would be statistically insignificant. Additionally, she felt given the length of time Mr. Mitchell has owned the property and that he has never been required to prove the location of the town boundary during all other five-year revaluations, she agreed with Chairman Douglas that Mr. Mitchell should not be required to have a survey of his property conducted.

Chairman Douglas recognized Mr. Mitchell to address the Board. Mr. Mitchell recapped the history of the property assessment concern and stated there was a swing in 2020 resulting in a very high assessment for the land in Lyndeborough. Mr. Mitchell does not understand why Assessor Haywood did not see the barns, which were constructed in approximately 1987. Mr. Mitchell stated several of the outbuildings, which are on land in Lyndeborough, are actually on the Wilton property card.

Mr. Mitchell stated it is not right that the assessed value of the land located in Lyndeborough went from \$6,900 to \$77,000 during the 2020 five-year revaluation. In June of 2022 (as a result of an abatement settlement), the land was returned to \$6,600 and then in December of 2022, returned to \$77,000. Mr. Mitchell raised a concern that his greenhouses may not be valued correctly, given the type of greenhouses they were. Mr. Mitchell reviewed his understanding of the meeting of December 8, 2022. Mr. Mitchell would like to see the value of the land in Lyndeborough corrected and he may have further discussions with Wilton to correct aspects of their valuation.

Chairman Douglas asked Chairman Williams if he had the authority of the Wilton Board of Selectmen to reach an agreement with the Lyndeborough Board of Selectmen regarding Mr. Mitchell's property assessment issue. Chairman Williams stated the Wilton Board of Selectmen voted at their Monday January 9, 2023, to authorize Chairman Williams to resolve this issue with the Lyndeborough Selectmen.

Chairman Douglas asked Chairman Williams about his perspective of where the town line is with respect to where the house (residence) is located. At this point, AA Griska supplied a map of the property to the Selectmen. After examining the map, the Board, Chairman Williams, and Mr. Mitchell agreed the house (residence) was in Wilton and all the remaining outbuildings appeared to be in Lyndeborough. The Board and Chairman

Williams agreed perambulation would not reveal the location of the town boundary line on Mr. Mitchell's property. Perambulation notes the corner markers where segments of the town boundary lines meet, but not the lines connecting the points – it is not a reliable or modern means of locating boundary lines.

Chairman Douglas asked AA Griska to recap her perspective on Mr. Mitchell's property assessment issue as AA Griska is responsible to act as Lyndeborough's Assessing Clerk. AA Griska believes the latest problem developed when the five-year revaluation occurred in 2020. Both assessors were supposed to meet to resolve this problem before the first tax bills were issued in 2022 but were unable to reach an agreement.

Chairman Douglas asked Chairman Williams if Wilton agrees the house and approximately 0.4 acres are in Wilton and approximately 2.2 acres and all the current outbuildings are in Lyndeborough. Chairman Williams agreed. Chairman Douglas then asked the Lyndeborough Selectmen if they agreed with this conclusion and both Selectman Chamberlain and Selectman Howe agreed.

Chairman Douglas asked Chairman Williams and the Lyndeborough Selectmen if having the two respective assessors correct the property cards in their respective towns to reflect the house (residence) and approximately 0.4 acres is in Wilton and approximately 2.2 acres and all the current outbuildings are in Lyndeborough is agreeable? Chairman Williams, Selectman Howe and Selectman Chamberlain all agreed. Chairman Douglas asked the Lyndeborough Selectmen to put this action in the form of a motion.

**Vote: Selectman Chamberlain made a motion seconded by Selectman Howe to have the Lyndeborough Assessor, David Marazoff, correct Mr. Mitchell's Lyndeborough property card for 487 Lyndeborough Center Road Map/Lot 246-005-000 to reflect approximately 2.2 acres and all the current outbuildings as being in Lyndeborough and the house (residence) and approximately .4 acres is in Wilton. Mr. Mitchell is responsible for contacting Wilton to ensure their property card is modified as described in the above meeting. Further, the Lyndeborough Assessor is to complete this directive before the next Selectmen's meeting on January 25, 2023. Passed 3-0**

Chairman Douglas recognized Chairman Williams to discuss Wilton's request for partial funding from Lyndeborough for a maintenance agreement with Beltronics regarding communications equipment at Dram Cup Hill in the amount of \$1,566.67. Chairman Williams and Town Administrator Germain explained Wilton has paid approximately \$100,000 over the last year for improvements to the Dram Cup Hill communication site. Wilton has also entered into an agreement with Beltronics for emergency repairs, in case the communication equipment at Dram Hill goes down.

Chairman Douglas and the Board asked Chairman Williams if this contract covered equipment replacement or just the labor aspect of the repair. Chairman Williams and T/A Germain believe this agreement only covers the cost of labor. Chairman Douglas asked if Wilton would expect more money from Lyndeborough if equipment needed to be repaired/replaced, Chairman Williams stated no, we are only asking for Lyndeborough to share in the labor cost or \$1,566.67, annually. Wilton has also approached Mont Vernon for \$1,566.67 but has not heard back from them as of this meeting. Chairman Douglas wanted to be clear on this agreement, Wilton is not looking for additional funds for the communication improvements? Chairman Williams stated this is not an open-ended

request we are just looking for help funding the annual cost of the agreement with Beltronics, this year the cost split between Wilton, Mont Vernon, and Lyndeborough would be \$1566.67. Chairman Douglas asked what the cost would be if Mont Vernon decided not to approve the funds, Chairman Williams stated he hoped that would not be the case, but Lyndeborough would only be responsible for the proposed one third of the share or \$1,566.67.

Selectman Chamberlain asked Chief Deware if he has seen an improvement in radio communications? Chief Deware stated there has been a marked improvement in the department's radio communication. Chief Deware stated he can now communicate with MACC Base, on his portable, from his office as well as other locations in town that were a problem before the improvements.

**Vote: Selectman Chamberlain made a motion seconded by Selectman Howe to authorize the expenditure of \$1,566.67 for the purpose of a maintenance agreement for the Crown Castle Communication Project with Beltronics as agreed to by the Town of Wilton. Passed 3-0.**

Chief Deware asked the Board if he should add the \$1,566.67 to his dispatch line in his budget when he meets with the Budget Committee on January 17, 2023, the answer from the Board was in the affirmative.

The Board thanked Chairman Williams and T/A Germain for attending tonight's meeting. Chairman Williams and T/A Germain thanked the Board for the productive meeting and looked forward to resolving the Mitchell case and moving forward with the Beltronics agreement.

Chairman Douglas recognized Robert Newton to come forward to meet with the Board regarding his candidacy as a full member of the Planning Board.

Chairman Douglas asked Mr. Newton to provide the Board with an overview of why he wants to be appointed a full member of the Planning Board. Mr. Newton has been an alternate Planning Board member for several meetings and has found the work interesting and rewarding. Mr. Newton has a professional history in international banking and is currently running a small farm in Lyndeborough. Chairman Douglas asked Mr. Newton what he thinks is the biggest challenge facing the Planning Board? Mr. Newton replied he has not been on the Planning Board long enough to draw any conclusions. Mr. Newton does believe all decisions need to be based on strong evidence before a property owner's rights are limited. Mr. Newton has an orientation towards liberty and landowner rights.

**Vote: Selectman Chamberlain made a motion seconded by Selectman Howe to appoint Robert Newton to the Planning Board as a full member serving a term which will expire in 2025. Passed 3-0**

Chairman Douglas swore Robert Newton in as a full Planning Board member with his term expiring in 2025. Board members and Robert Newton signed the appointment paper.

**7:00 PM appointment with Police Chief Deware, Fire Chief Smith and Road Agent McQuade regarding the Road Closure and Emergency Communications with the Public Policies.**

Chairman Douglas stated he reviewed both policies and they appear to be in order other than several spelling mistakes he would like corrected. Selectman Howe agreed with Chairman Douglas. Chairman Douglas asked Chief Deware about the possible addition of Hillsborough County Dispatch to the policy in addition to the Sheriff's Department. Chief Deware agreed and stated he would make the addition.

Chief Deware stated the Local Emergency Operations Plan needs to be updated and he has been working with Chief Smith and T/A Boland to accomplish the update. T/A Boland advised NRPC has stated they can also assist in the process.

Chief Smith stated he will be forwarding the Fire Department's Standard Operating Procedure dealing with traffic control to T/A Boland.

**Vote: Selectman Howe made a motion seconded by Selectman Chamberlain to accept the Road Closure and Emergency Communication with the Public policies, in draft. Passed 3-0.**

#### **IV. Community Forum and Public Comment:**

Chairman Douglas advised Jessie Salisbury he has been asked by his nephew if the town could use display cases that he would like to donate. Chairman Douglas thought maybe the Heritage Commission might like them. Jessie stated they would love them. The Board, T/A Boland, Leo Trudeau and Chief Deware discussed where they might be stored until the Heritage Commission could find a place for them. It was agreed to put them on the second floor of the Emergency Operations Center garage. Leo Trudeau stated his flatbed truck could be used to transport them.

State Representative Lisa Post was recognized by Chairman Douglas, and she reviewed several bills coming before the legislature this session:

- a. Municipalities rental policy
- b. Rental property registry
- c. Low- and Moderate-Income Tax Relief
- d. Discontinuing new property owners from receiving tax credits that the previous owner qualified for
- e. Public Health Ordinances

The Board thanked Representative Post for the update and looks forward to working with her as the legislative session moves forward.

Chairman Douglas recognized Charlie Post to address the Board. Charlie Post advised the Board that one of the Lyndeborough representatives on the School Board resigned and there has been difficulty having the topic of his replacement placed on the agenda. Mr. Post believes it is important to have the vacancy filled as soon as possible for Lyndeborough to maintain its allotted voice on the School Board. The Board agreed with Mr. Post and asked him to keep them informed of the situation.

**V. VII. Decision Making Actions:**

**a. Old/Tabled Business:**

**2023 Warrant Article Review:**

T/A Boland advised the Board at the previous Selectmen's meeting and Budget Committee meeting on Monday, the topic of funding the CIP for the recently purchased 1997 Fire Engine was discussed. The consensus is Article 5, the funding in the amount of \$57,000 for the replacement of the 1997 Fire Engine, be withdrawn this year. T/A Boland has had several conversations with Chief Smith regarding the warrant article and Chief Smith did not have a problem with withdrawing the article, for this year.

Chairman Douglas stated the purchase of the 1997 Engine was a major savings for the taxpayers. T/A Boland and Chief Smith agreed and stated it was a team effort by the Fire Department, Town Hall staff and the Board of Selectmen.

The Board agrees to withdraw the article for this year. The Board directed that a committee be formed in 2023 to decide how we proceed with funding fire apparatus purchases in the future.

**Vote: Selectman Howe made a motion seconded by Selectman Chamberlain to withdraw article 5, the funding of the 1997 Fire Engine CIP for 2023. Passed 3-0.**

Selectman Chamberlain advised the Board there will be 7-8 warrant articles for the ballot portion of Town Meeting dealing with zoning. Additionally, there may be one additional warrant article for the deliberative portion of Town Meeting regarding the Planning Board and developments.

**b. New Business:**

**Review of the 2023 NRPC Circuit Rider and Administrative Contracts:**

T/A Boland presented both the Circuit Rider and Administrative Support contracts from Nashua Regional Planning Commission to the Board. Both contracts are for calendar year 2023. The Circuit Rider, which supplies technical support to the Planning Board, Zoning Board and Board of Selectmen, is for a maximum of 175 hours per year at \$70 per hour with a do not exceed cost of \$12,250. The Administrative Support contract, which supplies administrative and technical support to the staff at Town Hall and land use board applicants, is for a maximum of 208 hours per year at \$60 per hour with a do not to exceed \$12,480. The Administrative Support service is far more than simply filing documents, it includes updating documents for the property files, registering documents at the Hillsborough County of Deeds, reviewing applications for completeness, meeting with applicants to assist them in understanding the technical details and required documents to support their applications, as well as a variety of other technical administrative functions relating to land use matters that are currently being covered by staff from other areas which are already overloaded.

**Vote: Selectman Chamberlain made a motion seconded by Selectman Howe to authorize T/A Boland to sign the Circuit Rider Contract with Nashua Regional Planning for 2023. Passed 3-0**



**Vote: Selectman Chamberlain made a motion seconded by Selectman Howe to Authorize T/A Boland to sign the Administrative Support Contract with Nashua Regional Planning for 2023. Passed 3-0**

**c. Items not on Agenda:**

**VI. Town Administrator Report:**

T/A Boland advised the Board the Public Hearing to present the 2023 Warrant Article regarding the acceptance of KENO is scheduled for the Selectmen's meeting on February 22, 2023 and is scheduled to appear as a public notice in the newspaper. The Village Store Has been notified.

The repair work on the Center Hall floor will begin shortly and will be performed by the Highway Department.

**VII. Selectmen's Report:**

- a. MACC Base Action & Agenda:** No report was given.
- b. Transportation Committee:** No report was given.
- c. Planning Board:** The meeting next week will include a public hearing for Zoning Amendments to appear on the Town ballot in March and a site plan application.
- d. Heritage Commission:** The next meeting will be at the end of the month.
- e. Conservation Commission:** Meeting next Thursday to discuss recruitment of new members.
- f. Ambulance Advisory Committee:** No report was given.

**VIII. Consent Agenda:**

**Vote: Selectman Howe made a motion seconded by Selectman Chamberlain to accept the Consent Agenda for January 11, 2023, with the exception of item 8\*. Passed 3-0** [\*Consent Agenda item # 8: Board of Selectmen's Public Meeting Minutes – September 9, 2021]

**IX. Information Items Requiring No Discussion:**

Inspector Leo Trudeau advised the Board he has attended training regarding how local regulations interact with State RSAs and will file a report with T/A Boland.

Selectman Chamberlain asked Fire Chief Brian Smith what the status is of the update to the Fire Department Equipment Capital Improvement Program plan. Chief Smith stated he will be submitting the updated plan shortly.

**X. Non-Public Session:** No non-public sessions were undertaken at this meeting.

## XI. Adjournment:

**VOTE: Selectman Chamberlain made a motion seconded by Selectman Howe to adjourn at 7:41 p.m. Motion passed 3-0.**

All scheduled items having been addressed, the public meeting was adjourned at 7:41 p.m.

Next regular meeting: January 25, 2023, at Citizens' Hall at 6:00 p.m.

Russ Boland, Transcriber

Chairman Fred Douglas \_\_\_\_\_

Selectman Mark Chamberlain \_\_\_\_\_

Selectman Robert Howe \_\_\_\_\_

Consent Agenda – January 11, 2023		
Item #	Item Title	Approved
1	AP Warrants – January 3 & January 10, 2023	
2	Payroll Warrant – December 26, 2022, through January 8, 2023	
3	VALIC ACH Payroll Warrant – December 26, 2022, through January 8, 2023	
4	Request for Approval of Annual Blanket Purchase Orders: NH Municipal Bond Bank (PO#21237), NH School Health Care (PO# 2138), NH Retirement System (PO# 61326), Eastern State Minerals Co. - Salt (PO# 2524), Dugout Gravel, LLC - Sand (PO# 2525), Granite State Concrete Co. - Gravel Aggregate (PO# 2526), & Diesel Direct, Inc. (PO# 2527)	
5	Request for Approval of Purchase Order # 2890 – Ciardelli Fuel Company – Replace Propane Furnace at Highway Garage (\$4,995.00 – Inv.# 142912)	
6	Request to Approve Annual Total Notice Registry Research/Mortgage Notification Agreement, 2023	
7	Appointment of Robert Newton as Full Member of the Planning Board, Term Ending 2025 & Execution of Oath of Office	
8	Board of Selectmen's Public Meeting Minutes – September 9, 2021	
9	Board of Selectmen's Public Meeting Minutes – December 28, 2022	
10	Board of Selectmen's Non-Public (a* & c) Meeting Minutes – December 28, 2022 (Session 1) – <b>MINUTES ARE SEALED</b> * The December 28, 2022, Board of Selectmen's agenda indicated the Board of Selectmen would hold a non-public session under RSA 91-A:3 II(a), however, the matter was resolved prior to the Selectmen's meeting – no matters were discussed that qualified for RSA 91-A:3 II(a).	
11	Board of Selectmen's Non-Public (a* & c) Meeting Minutes – December 28, 2022 (Session 2) * The December 28, 2022, Board of Selectmen's agenda indicated the Board of Selectmen would hold a non-public session under RSA 91-A:3 II(a), however, the matter was resolved prior to the Selectmen's meeting – no matters were discussed that qualified for RSA 91-A:3 II(a).	



OWNER INFORMATION				SALES HISTORY				PICTURE						
MITCHELL, THOMAS R, TR THOMAS R MITCHELL REV TRUST 487 LYNDEBOROUGH CENTER RD  WILTON, NH 03086				Date	Book	Page	Type	Price	Grantor					
				11/10/1993	5491	0216	U138		MITCHELL, THOMAS R, TR					
LISTING HISTORY				NOTES										
12/28/22 DM				12/28/22=THIS CARD CREATED TO SHOW THE FULL VALUE FOR THIS SPLIT-TOWN PROPERTY. IT IS NOT INTENDED FOR GENERAL ASSESSING PURPOSES.										
MUNICIPAL SOFTWARE BY AVITAR														
LYNDEBOROUGH ASSESSING OFFICE														
PARCEL TOTAL TAXABLE VALUE														
Year	Building	Features	Land											
2020	\$ 0	\$ 13,800	\$ 78,400	Parcel Total: \$ 92,200										
2021	\$ 0	\$ 45,600	\$ 6,300	Parcel Total: \$ 51,900										
2022	\$ 208,100	\$ 77,500	\$ 92,800(c)	Parcel Total: \$ 402,900										
(Card Total: \$ 378,400)														
LAST REVALUATION: 2020														
Zone: RURAL LANDS ONE				Minimum Acreage: 2.00		Minimum Frontage: 250		Site: AVERAGE Driveway:						
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	2.000 ac	70,000	H	130	100	100	100		100	91,000	0	N	91,000	
1F RES	0.600 ac	x 3,000	X	100					100	1,800	0	N	1,800	
										92,800	92,800			
2.600 ac														
LAND VALUATION														





PICTURE	OWNER	TAXABLE DISTRICTS		BUILDING DETAILS	
	MITCHELL, THOMAS R, TR THOMAS R MITCHELL REV TRUST 487 LYNDEBOROUGH CENTER RD WILTON, NH 03086	District	Percentage	Model:	
				Roof:	
				Ext:	
				Int:	
				Floor:	
		Heat:		Bedrooms:	Baths:
				Extra Kitchens:	Fixtures:
				A/C:	Fireplaces:
				Quality:	Generators:
				Comm. Wall:	
				Stories:	
Base Type:					
BUILDING SUB AREA DETAILS					
2020 BASE YEAR BUILDING VALUATION					
Year Built:					
Condition For Age:					
Physical:					
Functional:					
Economic:					
Temporary:					
%					



## Town of Wilton

42 Main Street • P.O. Box 83 • Wilton, NH 03086

Phone: (603) 654-9451 • Fax: (603) 654-6663

January 5, 2023

Wilton Board of Selectmen  
Nick Germain, Town Administrator  
Wilton NH

Re: Mitchell Division of Assessed value

Dear Mr. Germaine & Members of the Board,

I have completed a mock up of the Mitchell property located at 487 Lyndeborough Center Rd. as requested. Hypothetically, if this entire property were located solely within the Town of Wilton the assessed value would be \$460,600.

As you may recall the actual town boundary is unknown at this point. Up until now both towns have been assessing what they believe is in each town (land & buildings). It has been suggested that all the outbuildings are in Lyndeborough. There has been nothing provided that would allow us to make that determination to date.

Currently, the town of Wilton is assessing the house, a solar array which includes a roof mounted array of 30 panels on the barn (disputed which town the barn is in) and 12 panels mounted on the house. There is a free-standing array in Lyndeborough with 45 panels on it. Mr. Mitchell is receiving a tax exemption for the Solar array in Wilton. Currently the array includes the panels located on the garage. If it is determined the garage is in Lyndeborough the amount or the assessment of the array should be adjusted accordingly as well as the exemption amount.

If this property were completely in Wilton the assessed value of \$460,600 which once the 2022 equalization ratio is applied (85.1%) represents a market value of \$541,200 rounded ( $460000 / .851 =$ ).

I reviewed RSA 674:53 I\* and noted in paragraph 1, it states if a lot is in two towns and it pre-dates zoning you may treat the town line as the boundary between the two lots. This lot pre-dates zoning and has a curb cut and road frontage in both towns so I can conclude according to this language, this property should be treated as two lots as originally done in 2020.

Moving on with the proposed exercise if this lot were in Wilton in its entirety with a two-acre homesite the assessment for the homesite would be \$121,600 using the land curve established



## Town of Wilton

42 Main Street • P.O. Box 83 • Wilton, NH 03086

Phone: (603) 654-9451 • Fax: (603) 654-6663

in 2021. The actual land value of the .41-acre home-site in Wilton is, \$107,700. The difference between the two **(\$13,900)** then equalized to Lyndeborough's current ratio should be what Lyndeborough assesses the remaining 1.60 acres of the 2.0-acre homesite. I have attached the land curve from the 2021 re-assessment for your review.

I have enclosed the preliminary results of the 2022 equalization ratio study as well as the mock cards to illustrate the requested hypothetical situation at hand.

I hope you find this useful. Please feel free to contact me with further questions.

Sincerely,

Todd B. Haywood, RES, CNHA

**\*74:53 Land Affected by Municipal Boundaries. –**

I. An owner of contiguous land which is located in more than one municipality may treat a municipal boundary line as an existing boundary between lots, tracts, sites or other divisions of land for purposes of this title unless the existing or proposed use of land or arrangement of structures in one of the municipalities requires and is dependent upon land or improvements located in the other municipality or municipalities in order to fulfill the land use ordinances or regulations of the first municipality with respect to such matters as lot size, density, frontage, uses or accessory uses, set-backs or access, or in order to comply with applicable state or federal regulations.

# Land Curve Parameters

NBHD : default SI : default

WILTON

CAMA

2022

RUN TIME: 1/5/2023 11:08:48 AM

1	R	0.1	\$	84,500.00
1	R	0.3	\$	88,500.00
1	R	0.5	\$	91,000.00
1	R	0.75	\$	93,800.00
1	R	1	\$	97,500.00
1	R	2	\$	101,300.00
1	R	5	\$	118,800.00
1	R	10	\$	143,800.00
1	S	0.01	\$	6,250.00
1	S	0.05	\$	70,000.00
1	S	0.1	\$	84,500.00
1	S	0.3	\$	88,500.00
1	S	0.5	\$	91,000.00
1	S	0.75	\$	93,800.00
1	S	1	\$	97,500.00
1	S	2	\$	101,300.00
1	S	5	\$	118,800.00
1	S	10	\$	143,800.00

$$(\$88,500 + 91,000) \div 2 = \$89,750 * 1.2 = \underline{\underline{107,700}}$$

$$101,300 * 1.2 = \underline{\underline{121,600}}$$

121,600 - 107,700 = \$13,900 Lyndeboro site value for 1.6 Ac of 2.0 Ac site

RUN BY:  
PRINTED:

LandCurves



*Land Curve Parameters*  
*NBHD : default SI : default*

WILTON

CAMA

2022

RUN TIME: 1/5/2023 11:08:48 AM

Curve ID	Class	Area	Assessed value
1	C	0.01	\$ 6,250.00
1	C	0.05	\$ 70,000.00
1	C	0.1	\$ 87,500.00
1	C	0.3	\$ 93,750.00
1	C	0.5	\$ 97,500.00
1	C	0.75	\$ 101,250.00
1	C	1	\$ 106,250.00
1	C	2	\$ 158,750.00
1	C	5	\$ 405,250.00
1	C	10	\$ 781,250.00
1	E	0.01	\$ 6,250.00
1	E	0.05	\$ 75,000.00
1	E	0.1	\$ 87,500.00
1	E	0.3	\$ 93,750.00
1	E	0.5	\$ 97,500.00
1	E	0.75	\$ 101,250.00
1	E	1	\$ 106,250.00
1	E	2	\$ 158,750.00
1	E	5	\$ 405,250.00
1	E	10	\$ 781,250.00

RUN BY:  
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LandCurves

*Land Curve Parameters*  
*NBHD : default SI : default*

WILTON

CAMA

2022

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1	I	0.01	\$	6,250.00
1	I	0.05	\$	70,000.00
1	I	0.1	\$	87,500.00
1	I	0.3	\$	93,750.00
1	I	0.5	\$	97,500.00
1	I	0.75	\$	101,250.00
1	I	1	\$	106,250.00
1	I	2	\$	158,750.00
1	I	5	\$	405,250.00
1	I	10	\$	781,250.00
1	O	0.01	\$	6,250.00
1	O	0.05	\$	70,000.00
1	O	0.1	\$	84,500.00
1	O	0.3	\$	88,500.00
1	O	0.5	\$	91,000.00
1	O	0.75	\$	93,800.00
1	O	1	\$	97,500.00
1	O	2	\$	101,300.00
1	O	5	\$	118,800.00
1	O	10	\$	143,800.00
1	R	0.01	\$	6,250.00
1	R	0.05	\$	70,000.00

RUN BY:  
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LandCurves

*Land Curve Parameters*  
*NBHD : default SI : default*

WILTON

CAMA

2022

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1	R	0.1	\$	84,500.00
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1	R	1	\$	97,500.00
1	R	2	\$	101,300.00
1	R	5	\$	118,800.00
1	R	10	\$	143,800.00
1	S	0.01	\$	6,250.00
1	S	0.05	\$	70,000.00
1	S	0.1	\$	84,500.00
1	S	0.3	\$	88,500.00
1	S	0.5	\$	91,000.00
1	S	0.75	\$	93,800.00
1	S	1	\$	97,500.00
1	S	2	\$	101,300.00
1	S	5	\$	118,800.00
1	S	10	\$	143,800.00

$$> (88,500 + 91,000) \div 2 =$$

RUN BY:  
 PRINTED:

LandCurves

Land Curve Parameters  
NBHD : default SI : default

WILTON

CAMA

2022

RUN TIME: 1/5/2023 11:08:48 AM

Curve ID	Class	Area	Assessed value
1	C	0.01	\$ 6,250.00
1	C	0.05	\$ 70,000.00
1	C	0.1	\$ 87,500.00
1	C	0.3	\$ 93,750.00
1	C	0.5	\$ 97,500.00
1	C	0.75	\$ 101,250.00
1	C	1	\$ 106,250.00
1	C	2	\$ 158,750.00
1	C	5	\$ 405,250.00
1	C	10	\$ 781,250.00
1	E	0.01	\$ 6,250.00
1	E	0.05	\$ 75,000.00
1	E	0.1	\$ 87,500.00
1	E	0.3	\$ 93,750.00
1	E	0.5	\$ 97,500.00
1	E	0.75	\$ 101,250.00
1	E	1	\$ 106,250.00
1	E	2	\$ 158,750.00
1	E	5	\$ 405,250.00
1	E	10	\$ 781,250.00

RUN BY:  
PRINTED:

LandCurves

*Land Curve Parameters*  
*NBHD : default SI : default*

WILTON

CAMA

2022

RUN TIME: 1/5/2023 11:08:48 AM

1	I	0.01	\$	6,250.00
1	I	0.05	\$	70,000.00
1	I	0.1	\$	87,500.00
1	I	0.3	\$	93,750.00
1	I	0.5	\$	97,500.00
1	I	0.75	\$	101,250.00
1	I	1	\$	106,250.00
1	I	2	\$	158,750.00
1	I	5	\$	405,250.00
1	I	10	\$	781,250.00
1	O	0.01	\$	6,250.00
1	O	0.05	\$	70,000.00
1	O	0.1	\$	84,500.00
1	O	0.3	\$	88,500.00
1	O	0.5	\$	91,000.00
1	O	0.75	\$	93,800.00
1	O	1	\$	97,500.00
1	O	2	\$	101,300.00
1	O	5	\$	118,800.00
1	O	10	\$	143,800.00
1	R	0.01	\$	6,250.00
1	R	0.05	\$	70,000.00

RUN BY:  
 PRINTED:

LandCurves

CURRENT OWNER

MITCHELL REV TRUST, THOMAS

487 LYNDEBOROUGH CENTER ROA

WILTON NH 03086

TOPO

4 Rolling

5 Well

6 Septic

Alt Prcil ID

ACCT. NO. 005258

ACCT. NO. 000000

GIS ID

UTILITIES

1 Paved

3 Rural

Assoc Pld#

LOCATION

RESIDENTL

RES LAND

RESIDENTL

1010

1010

1010

113,200

2030

WILTON, NH

CURRENT ASSESSMENT

Code

Appraised

Assessed

223,300

124,100

113,200

223,300

124,100

113,200

VISION

RECORD OF OWNERSHIP				BK-VOL/PAGE				SALE DATE				Q/U				SALE PRICE			
Year	Code	Description	Amount	End Date	Code	Description	Number	Amount	Comm Int	Year	Code	Assessed	Year	Code	Assessed	Year	Code	Assessed	
2021	0016	Solar 10.001-15kw	25000.00							2021	1010	223,300	2021	1010	223,300	2020	1010	145,900	
										1010	107,700	1010	107,700	1010	107,700	1010	79,800		
										1010	49,600	1010	49,600	1010	49,600	1010	28,200		
Total										Total	380,600	Total	380,600	Total	380,600	Total	253,900		

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Code	Description	Amount	End Date	Code	Description	Number
2021	0016	Solar 10.001-15kw	25000.00				
Total							

Nbhd A10

Nbhd Name B

Tracing

Batch

ASSESSING NEIGHBORHOOD

GREY 1A

40 SOLAR PANELS

UBM = PARTIALLY DIRT

UBM = LOW CEIL

2018PU:14X26 ADDITION W/OHP'S TO EXISTIN

GEOTHERMAL HEAT

NOTES

12/21 TOWN LINE IN DISPUTE\* OB'S CLOSE TO HOUSE ASSD TO WILTON\*

APPROAISED VALUE SUMMARY

Appraised Bldg. Value (Card) 219,200

Appraised Xf (B) Value (Bldg) 4,100

Appraised Ob (B) Value (Bldg) 113,200

Appraised Land Value (Bldg) 124,100

Special Land Value 0

Total Appraised Parcel Value 460,600

Valuation Method C

BUILDING PERMIT RECORD										VISIT / CHANGE HISTORY									
Permit ID	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments		Date	Id	Type	Is	Cd	Purpose/Result				
E 051721-1	05-17-2021	EL	Electric Residential	18,390		100	01-03-2022	CONST RF MTD SOLAR ARR		01-03-2022	BM			22	Bldg Perm Res				
4229	08-10-2017	AD	Addition	6,000		100	01-03-2022	RF MNTD SOLAR ARRAY		12-23-2021	TH			46	Change Value Change Co				
2523	09-13-2013	EL	Electric	50,000		100		CONSTRUCT ADDITION TO		10-14-2021	TH			40	Hearing No Change				
3336	08-14-2006	AD	Addition	23,000		100		RELOCATE TRANSFORMER		09-01-2021	TH			56	Field Review				
2867		EL	Electric			100		ADDITION TO EXISTING BAR		06-30-2020	BM			07	Meas Info at Door				
		AD	Addition			100		INSTALLATION OF 4.38 KW P		03-05-2020	JR			22	Bldg Perm Res				
		AD	Addition			100		ADD A SUNROOM AND POR		03-12-2018	JM			22	Bldg Perm Res				

LAND LINE VALUATION SECTION										LAND LINE VALUATION SECTION									
Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Notes	Location Adjustment	Adj Unit P	Land Value				
1 1010	1 Fam MDL-01	RA			2,000 AC	97,500.00	0.51948	5	1.00	A12	1,200		1,000	60,781	121,600				
1 1010	1 Fam MDL-01	AC			0.600 AC	3,500.00	1	0	1	A12	1,200		1	4,200	2,500				
Total Parcel 1 and 1 Unit 1										Total 1 and 1 Unit 1									
Parcel Total 1 and Area 13 RGN										Parcel Total 1 and Area 13 RGN									
Total 1 and 1 Unit 1										Total 1 and 1 Unit 1									
Parcel Total 1 and Area 13 RGN										Parcel Total 1 and Area 13 RGN									
Total 1 and 1 Unit 1										Total 1 and 1 Unit 1									
Parcel Total 1 and Area 13 RGN										Parcel Total 1 and Area 13 RGN									
Total 1 and 1 Unit 1										Total 1 and 1 Unit 1									
Parcel Total 1 and Area 13 RGN										Parcel Total 1 and Area 13 RGN									
Total 1 and 1 Unit 1										Total 1 and 1 Unit 1									
Parcel Total 1 and Area 13 RGN										Parcel Total 1 and Area 13 RGN									
Total 1 and 1 Unit 1										Total 1 and 1 Unit 1									
Parcel Total 1 and Area 13 RGN										Parcel Total 1 and Area 13 RGN									
Total 1 and 1 Unit 1										Total 1 and 1 Unit 1									
Parcel Total 1 and Area 13 RGN										Parcel Total 1 and Area 13 RGN									
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Parcel Total 1 and Area 13 RGN										Parcel Total 1 and Area 13 RGN									
Total 1 and 1 Unit 1										Total 1 and 1 Unit 1									
Parcel Total 1 and Area 13 RGN										Parcel Total 1 and Area 13 RGN									
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Parcel Total 1 and Area 13 RGN										Parcel Total 1 and Area 13 RGN									
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Parcel Total 1 and Area 13 RGN										Parcel Total 1 and Area 13 RGN									
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Parcel Total 1 and Area 13 RGN										Parcel Total 1 and Area 13 RGN									
Total 1 and 1 Unit 1										Total 1 and 1 Unit 1									
Parcel Total 1 and Area 13 RGN										Parcel Total 1 and Area 13 RGN									
Total 1 and 1 Unit 1										Total 1 and 1 Unit 1									
Parcel Total 1 and Area 13 RGN										Parcel Total 1 and Area 13 RGN									
Total 1 and 1 Unit 1																			

CONSTRUCTION DETAIL				CONSTRUCTION DETAIL (CONTINUED)					
Element	Cd	Description	Element	Cd	Description				
Style:	04	Cape Cod							
Model:	01	Residential							
Grade:	03	Average							
Stories:	1.5	1 1/2 Stories							
Occupancy	1								
Exterior Wall 1	08	Wood on Sheath							
Exterior Wall 2	14	Wood Shingle							
Roof Structure:	03	Gable/Hip							
Roof Cover	03	Asph/F GlS/Cmp							
Interior Wall 1	05	Drywall/Sheet							
Interior Wall 2									
Interior Flr 1	06	Inlaid Sht Gds							
Interior Flr 2	14	Carpet							
Heat Fuel	05	Geothermal							
Heat Type:	04	Forced Air-Duc							
AC Type:	03	Central							
Total Bedrooms	03	3 Bedrooms							
Total Bthrms:	2								
Total Half Baths	1								
Total Xtra Fixtrs									
Total Rooms:	7	7 Rooms							
Bath Style:	02	Average							
Kitchen Style:	02	Standard							
OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)				OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)					
Code	Description	L/B Units	Unit Price	Yr Blt	Cond. Cd	% Gd	Grade	Grade Adj.	Appr. Value
SHD1	SHD FR BASI	L	240	14.00	1980	40.0			1,300
FGR1	GAR AVG	L	1,352	24.00	1977	75.00			24,300
GEN	BACK UP PO	B	1	5500.00	1984	74.00			4,100
SLR3	SOLAR PV 7-	L	1	20000.00		100			20,000
SHD1	SHD FR BASI	L	160	14.00		100			2,200
GRN3	GRNHSE CO	L	2,688	3.60		50.0			4,800
BRN8	BRN POLE	L	600	18.00		100			10,800
GRN3	GRNHSE CO	L	2,880	3.60		25.00			2,600
GRN3	GRNHSE CO	L	2,496	3.60		25.00			2,200
GRN3	GRNHSE CO	L	1,296	3.60		0			0
BUILDING SUB-AREA SUMMARY SECTION				BUILDING SUB-AREA SUMMARY SECTION					
Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value			
BAS	First Floor	1,866	1,866	1,866	100.97	188,410			
CTH	Cathedral ceil	0	80	8	10.10	808			
EAF	Attic Expansion	105	262	105	40.47	10,602			
FOP	Porch Open	0	87	17	19.73	1,716			
TQS	Three Quarter Story	630	840	630	75.73	63,611			
UBM	Basement Unfinished	0	1,408	282	20.22	28,474			
WDK	Deck Wood	0	256	26	10.25	2,625			
TOTAL				4,700	2,034	206,246			

2	EAF	18	2	3	WOK	16	
	BAS		14		FOP		
	CTH						
	BAS						
	UBM						
16	16	16	EAF	16	16	16	
	BAS		UBM				
	UBM						
5		14	35		13	3	
	TQS						11
	BAS						UBM
	UBM						
24							24
							24



11/08/2015 AM 01:26



[illegible]

CONSTRUCTION DETAIL						CONSTRUCTION DETAIL (CONTINUED)					
Element	Cd	Description	Element	Cd	Description						
Style:	04	Cape Cod									
Model	01	Residential									
Grade:	03	Average									
Stories:	1.5	1 1/2 Stories									
Occupancy	1										
Exterior Wall 1	08	Wood on Sheath									
Exterior Wall 2	14	Wood Shingle									
Roof Structure:	03	Gable/Hip									
Roof Cover	03	Asph/F Gls/Cmp									
Interior Wall 1	05	Drywall/Sheet									
Interior Wall 2											
Interior Flr 1	06	Inlaid Sht Gds									
Interior Flr 2	14	Carpet									
Heat Fuel	05	Geothermal									
Heat Type:	04	Forced Air-Duc									
AC Type:	03	Central									
Total Bedrooms	03	3 Bedrooms									
Total Bthrms:	2										
Total Half Baths	1										
Total Xtra Fixtrs											
Total Rooms:	7	7 Rooms									
Bath Style:	02	Average									
Kitchen Style:	02	Standard									
<b>OB - OUTBUILDING &amp; YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)</b>											
Code	Description	L/B	Units	Unit Price	Yr Blt	Cond.	Cd	% Gd	Grade	Grade Adj.	Appr. Value
GRN3	GRNHSE CO	L	1,440	3.60				0	0	0	0
GRN3	GRNHSE CO	L	640	3.60				0	0	0	0
SLR3	SOLAR PV 7-	L	1	20000.00				100	0	0	20,000
SLR5	SOLAR PV 10.	L	1	25000.00				100	0	0	25,000
<b>BUILDING SUB-AREA SUMMARY SECTION</b>											
Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value					

CURRENT OWNER				TOPO		UTILITIES		STRT / ROAD		LOCATION				
MITCHELL REV TRUST, THOMAS				4	Rolling	5 Well 6 Septic	1 Paved	3	Rural					
487 LYNDEBOROUGH CENTER ROA				SUPPLEMENTAL DATA										
WILTON NH 03086				Assoc Pid#										
ACCT. NO. 005258 ACCT. NO. 000000				GIS ID										
RECORD OF OWNERSHIP				BK-VOL/PAGE	SALE DATE	QU	V/I	SALE PRICE	VC					
MITCHELL REV TRUST, THOMAS				0 0		U	V		0 1					
EXEMPTIONS				OTHER ASSESSMENTS										
Year	Code	Description	Amount	End Date	Code	Description	Number	Amount	Comm Int					
2021	0016	Solar 10.001-15kw	25000.00											
Total			25,000.00											
ASSESSING NEIGHBORHOOD				NOTES										
Nbhd Name				12/21 towN LINE IN DISPUTE* OB'S CLOSE TO HOUSE ASSD TO WILTON*										
Nbhd A10														
GREY IA														
40 SOLAR PANELS														
UBM = PARTIALLY DIRT														
UBM = LOW CEIL														
2018PU:14X26 ADDITION W/OHP'S TO EXISTIN														
GEOTHERMAL HEAT														
BUILDING PERMIT RECORD				VISIT / CHANGE HISTORY										
Permit Id	Issue Date	Type	Description	Amount	Insp Date	% Comp	Date Comp	Comments	Date	Id	Type	Cd	Purpost/Result	
E 051721-1	05-17-2021	EL	Electric Residential Addition	18,390		100	01-03-2022	CONST RF MTD SOLAR ARR	01-03-2022	BM		22	Bldg Perm Res	
4229	08-10-2017	AD	Electric Addition	6,000		100	01-03-2022	RF MNTD SOLAR ARRAY CONSTRUCT ADDITION TO RELOCATE TRANSFORMER	12-23-2021	TH		46	Change Value Change Co	
2523	09-13-2013	EL	Electric Addition	50,000		100		ADDITION TO EXISTING BAR INSTALLATION OF 4.38 KW P	10-14-2021	TH		40	Hearing No Change	
3336	08-14-2006	AD	Electric Addition	23,000		100			09-01-2021	TH		56	Field Review	
EL 2867		AD				100			06-30-2020	BM		07	Mear Info at Door	
LAND LINE VALUATION SECTION				Bldg Perm Res										
B Use Code	Description	Zone	LA	Land Type	Land Units	Unit Price	Size Adj	Site Index	Cond.	Nbhd.	Nbhd. Adj	Location Adjustment	Adj Unit P	Land Value
1 1010	1 Fam MDL-01	RA			0.400 AC	97,500.00	2.30128	5	1.00	A12	1.200	1.0000	269,246.2	107,700
Total Card Land Units 0.4001 AC Parcel Total Land Area 10.400														

CONSTRUCTION DETAIL

CONSTRUCTION DETAIL (CONTINUED)

Element	Cd	Description	Element	Cd	Description
Style:	04	Cape Cod			
Model:	01	Residential			
Grade:	03	Average			
Stories:	1.5	1 1/2 Stories			
Occupancy	1				
Exterior Wall 1	08	Wood on Sheath			
Exterior Wall 2	14	Wood Shingle			
Roof Structure:	03	Gable/Hip			
Roof Cover	03	Asph/F Gls/Cmp			
Interior Wall 1	05	Drywall/Sheet			
Interior Wall 2					
Interior Fir 1	06	Inlaid Sht Gds			
Interior Fir 2	14	Carpet			
Heat Fuel	05	Geothermal			
Heat Type:	04	Forced Air-Duc			
AC Type:	03	Central			
Total Bedrooms	03	3 Bedrooms			
Total Bthrms:	2				
Total Half Baths	1				
Total Xtra Fixts					
Total Rooms:	7	7 Rooms			
Bath Style:	02	Average			
Kitchen Style:	02	Standard			

Element	Cd	Description
Parcel Id		
Adjust Type		
Condo Fir		
Condo Unit		

COST / MARKET VALUATION

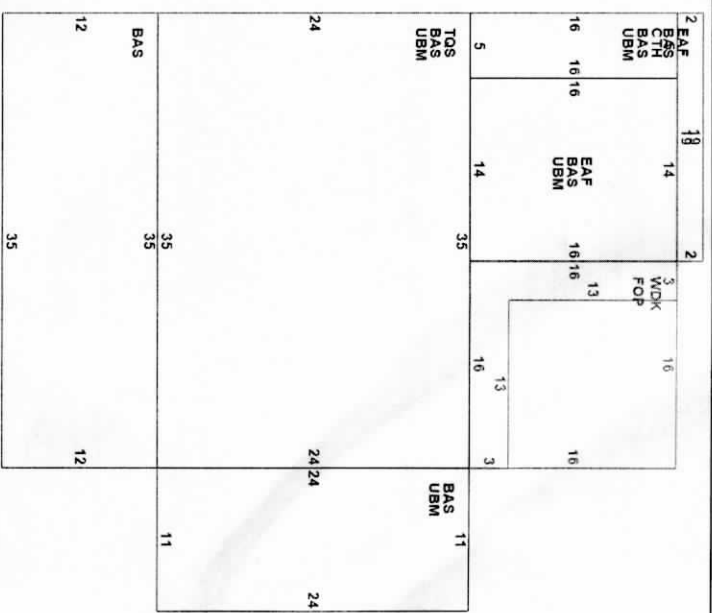
Building Value New	296,246
Year Built	1954
Effective Year Built	1995
Depreciation Code	G
Remodel Rating	
Year Remodeled	
Depreciation %	26
Functional Obsol	0
External Obsol	0
Trend Factor	1
Condition	
Condition %	
Percent Good	74
RCNLD	219,200
Dep % Ovr	
Dep Ovr Comment	
Misc Imp Ovr	
Misc Imp Ovr Comment	
Cost to Cure Ovr	
Cost to Cure Ovr Comment	

OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)

Code	Description	L/B	Units	Unit Price	Yr Blt	Cond.	Cd	% Gd	Grade	Grade Adj.	Appr. Value
SHD1	SHD FR BASI	L	240	14.00	1980			40.0		0	1,300
FGR1	GAR AVG	L	1,352	24.00	1977			75.00		0	24,300
GEN	BACK UP PO	B	1	5500.00	1984			74.00		0	4,100
SLR3	SOLAR PV 7-	L	1	20000.00				100		0	20,000
SHD1	SHD FR BASI	L	160	14.00				100		0	2,200
GRN3	GRNHSE CO	L	2,688	3.60				50.0		0	4,800
BRN8	BRN POLE	L	600	18.00				100		0	10,800
GRN3	GRNHSE CO	L	2,880	3.60				25.00		0	2,600
GRN3	GRNHSE CO	L	2,496	3.60				25.00		0	2,200
GRN3	GRNHSE CO	L	1,296	3.60				0		0	0

BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprc Value
BAS	First Floor	1,866	1,866	1,866	100.97	188,410
CTH	Cathedral ceil	0	80	8	10.10	808
EAF	Attic Expansion	105	262	105	40.47	10,602
FOP	Porch Open Finished	0	87	17	19.73	1,716
TOS	Three Quarter Story	630	840	630	75.73	63,611
UBM	Basement Unfinished	0	1,408	282	20.22	28,474
WDK	Deck Wood	0	256	26	10.25	2,625







[illegible]



## 2022 Trial Ratio Study Report

1 of 7

1/5/2023 11:38:15 AM

Town Name: Wilton, Hillsborough County

Use Code: AA - Any & All

Date Range: 10-01-2021 through 09-30-2022

**NOT FOR PUBLICATION**

Ratios were created using stipulated year assessments.

### Summary of Codes Used

<b>Group Class:</b> AA - Any & All	<b>Property Codes:</b> 11 = Single Family Home 12 = Multi Family 2-4 Units 13 = Apt Bldg 5+ Units 14 = Single Res Condo Unit 17 = Mfg Housing With Land 20 = Res Bldg Only 22 = Residential Land 24 = Industrial Land 33 = Commercial L&B 57 = Unclass/Unk Other
<b>Modifier Codes:</b> 00 = No Modifier Code 74 = View Influence - Positive	<b>Special Codes:</b> 00 = No Special Code

Indicated Ratio / Weighted Mean			
Year	2022	2021	2020
Indicated Ratio	83.7	97	79.5
Weighted Mean	83.7	97	79.5

### Basic Statistics Section (Not Trimmed)

Sales In Date Range	Sales Used	Results
Total: 103 XX Moved: 0 Sales w/PA34: 91 %Sales w/PA34: 88.3%	Total Strata: 103 Sales Used: 75 %Sales Used: 72.8% Sales Used w/PA34: 66 %Sales Used w/PA34: 88.0%	%Mean: 85.2% %Median: 85.1% %WtMean: 83.7% COD (Median): 14.4 PRD: 1.02 Median Selling Price: \$385,000 Median Assessed Value: \$312,500

### Extended Statistics Section (Trimmed)

Town Code:	230	Weighted Mean:	83.7	COD:	14.4	PRD:	1.02
Valid Sales:	75	Wt.Mean Lo 90%CI:	79.9	COD Lo 90%CI:	12.4	PRD Lo 90%CI:	1.00
Trimmed:	0	Wt.Mean Up 90%CI:	87	COD Up 90%CI:	17.7	PRD Up 90%CI:	1.05
Untrimmed:	75	Median Ratio:	85.1	Weighted COD:	14.7	COV:	19.3
Trim Factor:	3	Median Lo 90%CI:	78.7	Med. Abs. Dev.:	14	25th Percentile:	74.5
Lo Trim Point:	54.4	Median Up 90%CI:	89.3	Med % Dev.:	16.4	75th Percentile:	93.7





## 2022 Trial Ratio Study Report

2 of 7

1/5/2023 11:38:15 AM

Town Name: Wilton, Hillsborough County

Use Code: AA - Any & All

Date Range: 10-01-2021 through 09-30-2022

### NOT FOR PUBLICATION

Ratios were created using stipulated year assessments.

Up Trim Point:	147.4	Mean Ratio:	85.2	Coef. Conc. 10%:	53.3	Broaden Median:	85.1
Min Ratio:	54.4	Mean Lo 90%CI:	82.3	Coef. Conc. 15%:	69.3	Geometric Mean:	83.8
Max Ratio:	147.4	Mean Up 90%CI:	88.6	Coef. Conc. 20%:	84	Harmonic Mean:	82.4
Min Sale \$:	\$100,000	Avg. Sale Price:	\$409,443	Coef. Conc. 50%:	97.3	Std. Deviation:	16.4
Max Sale \$:	\$1,900,000	Avg. Appraised Val:	\$342,754	Coef. Conc. 100%:	100	Normality Test:	Accept

The general descriptive and median ratio statistics are not trimmed of outliers and are based on all valid sales in the sample.

### Summary of Exclusion Codes Used

Codes	Description	Count	%Excluded	%Strata
13	Improvements +/- (Post Sale/PreAssmt) - Be	1	3.6	1.3
14	Improvements +/- (Post Assmt/Pre Sale)	2	7.1	2.7
15	Improvements +/- Incomplete at Assmt date	2	7.1	2.7
20	Multi-Parcel Conveyance (MPC) - Properties cannot (likely not) be sold separately	1	3.6	1.3
21	Multi-Parcel Conveyance (MPC) - Properties can be sold separately	2	7.1	2.7
22	Indeterminate Price/Consideration	3	10.7	4.0
37	Financial Entity as Grantor/Grantee	2	7.1	2.7
38	Family/Relatives/Affil as Grantor/Grantee	3	10.7	4.0
81	Estate Sale With Fiduciary Covenants	2	7.1	2.7
89	Resale in EQ Period	2	7.1	2.7
90	RSA 79-A Current Use	8	28.6	10.7
		<b>28</b>	<b>99.8</b>	<b>37.5</b>

### Included Sales

Verno	Book Page	Sale Price	Assessed Value	Ratio	PC	MC	SC	Trim	Notes
2	9534-1267	\$140,000	\$206,300	147.4	33				
6	9540-0179	\$230,000	\$190,800	83	14				
8	9541-0001	\$304,933	\$216,500	71	11				



## 2022 Trial Ratio Study Report

3 of 7

1/5/2023 11:38:15 AM

Town Name: Wilton, Hillsborough County

Use Code: AA - Any & All

Date Range: 10-01-2021 through 09-30-2022

**NOT FOR PUBLICATION**

*Ratios were created using stipulated year assessments.*

### Included Sales

Verno	Book Page	Sale Price	Assessed Value	Ratio	PC	MC	SC	Trim	Notes
10	9542-0196	\$399,933	\$436,000	109	11				
11	9543-0246	\$369,000	\$314,000	85.1	11				
15	9547-0836	\$212,000	\$131,800	62.2	11				
16	9548-0005	\$235,000	\$262,000	111.5	11				
18	9550-2188	\$359,933	\$264,100	73.4	11				
21	9551-2392	\$300,000	\$275,300	91.8	11				
22	9554-0719	\$405,000	\$364,400	90	11				
25	9555-1256	\$300,000	\$310,300	103.4	11				
26	9555-2249	\$180,000	\$121,200	67.3	17				
28	9558-0635	\$140,000	\$145,300	103.8	22	74			
30	9559-2495	\$350,000	\$270,800	77.4	11				
33	9562-1502	\$1,200,000	\$653,053	54.4	11	74			
36	9563-1646	\$380,000	\$250,200	65.8	11				
37	9565-1064	\$410,533	\$360,700	87.9	11				
39	9565-2722	\$233,000	\$238,300	102.3	11				
40	9567-1482	\$327,000	\$312,000	95.4	11				
41	9567-1790	\$599,933	\$461,300	76.9	11				
42	9567-2711	\$436,533	\$410,700	94.1	11				
44	9569-2038	\$410,000	\$322,600	78.7	11				
45	9571-0564	\$400,000	\$337,000	84.2	11				
46	9571-1435	\$385,000	\$327,500	85.1	11				
49	9573-0798	\$490,000	\$462,100	94.3	12				
50	9573-1623	\$815,000	\$898,600	110.3	11				
51	9574-0422	\$795,000	\$818,900	103	11				
60	9576-0652	\$614,933	\$472,100	76.8	11				
63	9579-2954	\$557,000	\$505,700	90.8	11				



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4 of 7

1/5/2023 11:38:15 AM

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### Included Sales

Verno	Book Page	Sale Price	Assessed Value	Ratio	PC	MC	SC	Trim	Notes
68	9582-0719	\$400,000	\$398,100	99.5	11				
69	9583-0576	\$437,533	\$419,900	96	11				
75	9586-1673	\$230,000	\$204,500	88.9	57				
76	9587-0104	\$162,000	\$131,000	80.9	22				
79	9587-1620	\$115,000	\$103,700	90.2	33				
83	9591-1621	\$350,000	\$232,600	66.5	11				
84	9591-1826	\$1,085,000	\$794,700	73.2	11				
86	9592-1451	\$234,933	\$222,800	94.8	14				
87	9593-1143	\$400,000	\$397,400	99.4	12				
90	9593-2256	\$441,000	\$424,700	96.3	11				
91	9594-2404	\$125,000	\$88,900	71.1	22				
92	9595-1221	\$415,000	\$372,200	89.7	12				
96	9598-0863	\$501,000	\$349,900	69.8	11				
97	9599-1949	\$450,000	\$433,800	96.4	11				
100	9602-0288	\$100,000	\$84,500	84.5	22				
104	9605-0859	\$333,000	\$261,600	78.6	11				
106	9605-2094	\$505,000	\$382,200	75.7	11				
107	9605-2384	\$260,000	\$199,600	76.8	11				
108	9605-2921	\$860,000	\$507,300	59	11				
119	9538-0566	\$247,533	\$155,900	63	11				
120	9612-1120	\$215,000	\$191,900	89.3	14				
122	9613-1136	\$505,000	\$361,400	71.6	11				
124	9614-2629	\$527,000	\$413,000	78.4	11				
127	9617-0534	\$392,000	\$314,500	80.2	11				
128	9618-2501	\$340,000	\$308,000	90.6	12				
129	9619-0567	\$445,000	\$326,200	73.3	11				



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5 of 7

1/5/2023 11:38:15 AM

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### Included Sales

Verno	Book Page	Sale Price	Assessed Value	Ratio	PC	MC	SC	Trim	Notes
131	9620-2223	\$220,000	\$312,500	142	33				
138	9628-1598	\$302,533	\$273,700	90.5	11				
139	9629-1544	\$500,000	\$431,100	86.2	11				
140	9630-0945	\$410,000	\$367,900	89.7	11				
144	9634-2714	\$180,000	\$166,700	92.6	33				
146	9637-0408	\$399,000	\$262,200	65.7	11				
150	9638-2516	\$250,000	\$190,200	76.1	14				
155	9639-2879	\$349,000	\$266,800	76.4	11				
156	9640-2567	\$419,933	\$373,000	88.8	12				
160	9641-1513	\$130,000	\$109,300	84.1	22				
161	9642-0787	\$1,900,000	\$1,772,800	93.3	24				
165	9643-0170	\$357,533	\$227,500	63.6	11				
167	9645-0710	\$290,000	\$200,600	69.2	11				
172	9648-1603	\$405,000	\$306,400	75.6	11				
173	9648-2740	\$152,533	\$136,700	89.6	11				
182	9653-1307	\$484,933	\$439,000	90.5	11				
184	9653-2764	\$562,000	\$342,000	60.8	11				
185	9654-1057	\$375,000	\$375,500	100.1	13				
189	9655-0200	\$550,000	\$468,400	85.2	11				
190	9655-0785	\$415,000	\$264,400	63.7	11				

### Excluded Sales

Verno	Book Page	Sale Price	Assessed Value	Ratio	PC	MC	SC	EX	Notes
1	9534-0974	\$375,000	\$1,845	0.5	22			90	RSA 79-A Current Use
3	9534-2469	\$350,000	\$1,845	0.5	22			90	RSA 79-A Current Use
4	9538-1072	\$352,000	\$492,500	139.9	11			38	Family/Relatives/Affil as Grantor/Grantee



## 2022 Trial Ratio Study Report

6 of 7

1/5/2023 11:38:15 AM

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### Excluded Sales

Verno	Book Page	Sale Price	Assessed Value	Ratio	PC	MC	SC	EX	Notes
7	9540-1144	\$200,000	\$254,800	127.4	11			15	Improvements +/- Incomplete at Assmt date
17	9548-2414	\$35,000	\$49,200	140.6	11			15	Improvements +/- Incomplete at Assmt date MLS SAYS PURCHASE PRICE WAS \$35000 SEE MLS #4886390 DISTRESSED MARKETED AS A "FLIPPER"
20	9551-1148	\$651,000	\$784,500	120.5	11			89	Resale in EQ Period THIS RESOLD ON 2/18/2022
34	9563-0643	\$92,000	\$263,900	286.8	11			22	Indeterminate Price/Consideration THIS WAS NOT ON THE MARKET VIA MLS SERVICE. THE RELATIONSHIP AMONG THE PARTIES IS UNKNOWN. THIS SALE SEEMS LOW PLEASE TRIM.
61	9579-1441	\$125,000	\$191,200	153	11			13	Improvements +/- (Post Sale/PreAssmt) - Be
72	9585-0136	\$300,000	\$273,400	91.1	11			38	Family/Relatives/Affil as Grantor/Grantee
73	9585-1757	\$225,000	\$138,200	61.4	20			20	Multi-Parcel Conveyance (MPC) - Properties cannot (likely not) be sold separately THIS IS SOMEWHAT UNUSUAL EACH OWNER OF IN THIS DEVELOPMENT OWNS A SHARE OF THE CONSERVATION LAND TRUST THAT OWNS THE LAND BUT THEY PAY TAXES ON THE CONSERVATION LAND SEPARATELY.
82	9590-2569	\$649,000	\$784,500	120.9	11			89	Resale in EQ Period THIS WAS A QUICK RESALE FOR \$2K LESS THAN THE SELLER PAID SEVERAL MONTHS BEFORE.
88	9593-1774	\$350,000	\$437,000	124.9	11			81	Estate Sale With Fiduciary Covenants THIS WAS AN ESTATE SALE. RELATIONSHIP AMONG THE BUYERS IS NOT KNOWN. THIS PROPERTY WAS NOT LISTED ON THE MLS SERVICE.
89	9593-1838	\$160,000	\$95,100	59.4	24			81	Estate Sale With Fiduciary Covenants THIS PROPERTY WAS NOT LISTED ON THE MLS SERVICE. SOLD WITH ANOTHER PROPERTY VALUES PROBABLY SHOULD BE COMBINED.
93	9595-1647	\$101,000	\$131,900	130.6	17			38	Family/Relatives/Affil as Grantor/Grantee
95	9598-0112	\$158,000	\$194,200	122.9	11			21	Multi-Parcel Conveyance (MPC) - Properties can be sold separately THESE PROPERTIES ARE LIKELY SOLD TOGETHER
101	9603-1443	\$500,000	\$294,235	58.8	11			90	RSA 79-A Current Use
115	9609-0911	\$125,000	\$1,189	1	22			90	RSA 79-A Current Use
125	9615-2322	\$153,733	\$172,400	112.1	11			37	Financial Entity as Grantor/Grantee
126	9616-1661	\$620,000	\$198,462	32	22			90	RSA 79-A Current Use



## 2022 Trial Ratio Study Report

7 of 7

1/5/2023 11:38:15 AM

Town Name: Wilton, Hillsborough County

Use Code: AA - Any & All

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**NOT FOR PUBLICATION**

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### Excluded Sales

Verno	Book Page	Sale Price	Assessed Vaue	Ratio	PC	MC	SC	EX	Notes
133	9625-1851	\$321,467	\$245,800	76.5	11			14	Improvements +/- (Post Assmt/Pre Sale)
145	9636-1465	\$370,000	\$261,400	70.6	11			14	Improvements +/- (Post Assmt/Pre Sale) BASEMENT FINISHED WITH HALF BATH PRIOR TO SALE*
151	9639-1104	\$650,000	\$580,800	89.4	22			90	RSA 79-A Current Use
152	9639-1592	\$120,000	\$269,900	224.9	11			22	Indeterminate Price/Consideration THE RELATIONSHIP AMONG THE PARTIES IS UNKNOW BUT THE VALUE SEEMS VERY LOW.. pLEASE TRIM
153	9639-2490	\$630,000	\$386,500	61.4	11			90	RSA 79-A Current Use
162	9642-0906	\$10,000	\$3,300	33	24			21	Multi-Parcel Conveyance (MPC) - Properties can be sold separately MULTI PARCEL SALE OF INDUSTRIAL PROPERTY
163	9642-2061	\$151,000	\$172,400	114.2	11			37	Financial Entity as Grantor/Grantee
171	9647-2431	\$10,000	\$148,800	1488	33			22	Indeterminate Price/Consideration THE RELATIONSHIP AMONG THE PARTIES IS UNKNOWN BUT THE VALUE IS VERY LOW PLEASE TRIM
186	9654-1242	\$835,000	\$580,700	69.5	11			90	RSA 79-A Current Use



## 2021 Final Ratio Study Report

1 of 7

1/5/2023 11:37:28 AM

Town Name: Wilton, Hillsborough County

Use Code: AA - Any & All

Date Range: 10-01-2020 through 09-30-2021

Ratios were created using stipulated year assessments.

### Summary of Codes Used

<b>Group Class:</b> AA - Any & All	<b>Property Codes:</b> 11 = Single Family Home 12 = Multi Family 2-4 Units 14 = Single Res Condo Unit 17 = Mfg Housing With Land 22 = Residential Land 33 = Commercial L&B 34 = Industrial L&B
<b>Modifier Codes:</b> 00 = No Modifier Code 74 = View Influence - Positive	<b>Special Codes:</b> 00 = No Special Code

### Indicated Ratio / Weighted Mean

Year	2021	2020	2019
<b>Indicated Ratio</b>	<b>97</b>	<b>79.5</b>	<b>80.6</b>
<b>Weighted Mean</b>	<b>97</b>	<b>79.5</b>	<b>80.6</b>

### Basic Statistics Section (Not Trimmed)

Sales In Date Range	Sales Used	Results
Total: 121 XX Moved: 0 Sales w/PA34: 71 %Sales w/PA34: 58.7%	Total Strata: 121 Sales Used: 77 %Sales Used: 63.6% Sales Used w/PA34: 42 %Sales Used w/PA34: 54.5%	%Mean: 109.8% %Median: 96.4% %WtMean: 101.1% COD (Median): 20.2 PRD: 1.09 Median Selling Price: \$340,000 Median Assessed Value: \$328,600

### Extended Statistics Section (Trimmed)

<b>Town Code:</b> 230	<b>Weighted Mean:</b> 97	<b>COD:</b> 8	<b>PRD:</b> 1.00
<b>Valid Sales:</b> 77	<b>Wt.Mean Lo 90%CI:</b> 95.1	<b>COD Lo 90%CI:</b> 6.7	<b>PRD Lo 90%CI:</b> 0.99
<b>Trimmed:</b> 9	<b>Wt.Mean Up 90%CI:</b> 99.7	<b>COD Up 90%CI:</b> 10.1	<b>PRD Up 90%CI:</b> 1.01
<b>Untrimmed:</b> 68	<b>Median Ratio:</b> 96.4	<b>Weighted COD:</b> 7.7	<b>COV:</b> 11.1
<b>Trim Factor:</b> 3	<b>Median Lo 90%CI:</b> 94.4	<b>Med. Abs. Dev.:</b> 9.3	<b>25th Percentile:</b> 91.5
<b>Lo Trim Point:</b> 80.1	<b>Median Up 90%CI:</b> 99.2	<b>Med % Dev.:</b> 9.6	<b>75th Percentile:</b> 104.8
<b>Up Trim Point:</b> 133.2	<b>Mean Ratio:</b> 97.2	<b>Coef. Conc. 10%:</b> 67.5	<b>Broaden Median:</b> 96.4





## 2021 Final Ratio Study Report

2 of 7

1/5/2023 11:37:28 AM

Town Name: Wilton, Hillsborough County

Use Code: AA - Any & All

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Min Ratio:	80.1	Mean Lo 90%CI:	95.3	Coef. Conc. 15%:	77.9	Geometric Mean:	96.7
Max Ratio:	392.7	Mean Up 90%CI:	99.6	Coef. Conc. 20%:	83.1	Harmonic Mean:	96.2
Min Sale \$:	\$19,533	Avg. Sale Price:	\$363,992	Coef. Conc. 50%:	89.6	Std. Deviation:	10.8
Max Sale \$:	\$865,000	Avg. Appraised Val:	\$353,196	Coef. Conc. 100%:	96.1	Normality Test:	Accept

*The general descriptive and median ratio statistics are not trimmed of outliers and are based on all valid sales in the sample.*

### Summary of Exclusion Codes Used

Codes	Description	Count	%Excluded	%Strata
13	Improvements +/- (Post Sale/PreAssmt) - Be	3	6.8	3.9
15	Improvements +/- Incomplete at Assmt date	12	27.3	15.6
17	L/B Assessment - L/O Sale	1	2.3	1.3
21	Multi-Parcel Conveyance (MPC) - Properties can be sold separately	2	4.5	2.6
24	Sale Between owners of Abutting Prop	1	2.3	1.3
33	Landlord/Tenant as Grantor/Grantee	1	2.3	1.3
36	Relig/Char/edu as Grantor/Grantee	1	2.3	1.3
38	Family/Relatives/Affil as Grantor/Grantee	3	6.8	3.9
40	Business Affiliates as Grantor/Grantee	1	2.3	1.3
51	Foreclosure	1	2.3	1.3
81	Estate Sale With Fiduciary Covenants	2	4.5	2.6
89	Resale in EQ Period	1	2.3	1.3
90	RSA 79-A Current Use	14	31.8	18.2
99	Unclassified Exclusion	1	2.3	1.3
		<b>44</b>	<b>100.1</b>	<b>57.2</b>

### Included Sales

Verno	Book Page	Sale Price	Assessed Value	Ratio	PC	MC	SC	Trim	Notes
5	9362-2245	\$200,000	\$206,200	103.1	11				
10	9364-2543	\$345,000	\$326,200	94.6	11				



## 2021 Final Ratio Study Report

3 of 7

1/5/2023 11:37:28 AM

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### Included Sales

Verno	Book Page	Sale Price	Assessed Value	Ratio	PC	MC	SC	Trim	Notes
13	9367-1506	\$19,533	\$31,000	158.7	22			Yes	
15	9372-2584	\$660,000	\$599,400	90.8	11				
17	9373-2880	\$273,000	\$270,200	99	11				
19	9374-0752	\$460,000	\$514,100	111.8	11				
27	9379-1417	\$325,000	\$298,800	91.9	11				MLS review showed unpermitted finish basement before sale
31	9384-0926	\$285,000	\$256,900	90.1	11				
38	9388-0119	\$425,000	\$430,100	101.2	11				
39	9388-1594	\$331,000	\$345,900	104.5	11				
41	9393-0941	\$220,000	\$178,600	81.2	11				
42	9393-1205	\$284,000	\$227,600	80.1	11				
43	9396-0476	\$670,000	\$874,400	130.5	11				
48	9398-0444	\$65,000	\$107,000	164.6	22			Yes	
50	9398-1236	\$394,933	\$399,400	101.1	11				
51	9400-1321	\$385,000	\$361,400	93.9	12				
54	9403-1203	\$325,000	\$319,600	98.3	11				
60	9410-2975	\$465,000	\$442,400	95.1	11				
61	9413-1911	\$82,000	\$140,500	171.3	22			Yes	
63	9414-0445	\$180,000	\$455,100	252.8	11			Yes	
65	9416-0992	\$381,333	\$349,400	91.6	11				
69	9420-2024	\$305,000	\$311,100	102	11				
72	9426-1200	\$360,000	\$300,600	83.5	12				
76	9431-1152	\$410,000	\$434,769	106	11				
77	9432-1323	\$350,000	\$319,300	91.2	12				
82	9440-1607	\$675,000	\$702,000	104	11				
84	9445-0577	\$258,533	\$237,800	92	11				
85	9446-0586	\$462,000	\$459,400	99.4	11				



## 2021 Final Ratio Study Report

4 of 7

1/5/2023 11:37:28 AM

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### Included Sales

Verno	Book Page	Sale Price	Assessed Value	Ratio	PC	MC	SC	Trim	Notes
86	9448-1940	\$181,000	\$389,000	214.9	11			Yes	
90	9449-2320	\$578,533	\$511,300	88.4	11				MLS REVIEW INDICATED 4 BR 4 BTHS LISTED AS 3 AND 1, INCOMPLETE BUILDING PERMITS INFORMATION
92	9451-0864	\$260,000	\$249,100	95.8	11				
97	9454-0347	\$240,000	\$347,900	145	33			Yes	
99	9454-2764	\$470,000	\$466,700	99.3	11				
102	9457-1538	\$143,000	\$145,300	101.6	22				
109	9465-0604	\$457,000	\$447,600	97.9	11				
114	9469-2270	\$200,000	\$197,600	98.8	14				
117	9472-1996	\$490,000	\$464,900	94.9	11				
120	9474-1851	\$475,000	\$466,100	98.1	11				
122	9475-0061	\$115,000	\$103,700	90.2	33				
124	9475-0634	\$100,000	\$130,600	130.6	17				
126	9476-0074	\$200,000	\$189,000	94.5	14				
128	9476-0735	\$335,000	\$360,800	107.7	12				
129	9477-0459	\$385,000	\$403,600	104.8	11				
130	9477-1692	\$330,000	\$402,286	121.9	12				
131	9477-2485	\$370,000	\$320,000	86.5	11				
138	9482-0613	\$865,000	\$803,500	92.9	11				
139	9482-2164	\$150,000	\$148,800	99.2	33				
141	9484-0072	\$215,000	\$201,800	93.9	11				
142	9485-0774	\$387,000	\$354,000	91.5	11				
144	9486-2751	\$451,000	\$405,100	89.8	11				MLS HAS AS 4 BATH AND INLAW APT LIST IS AS 2 BATH NEEDS REVIEW
145	9488-2029	\$220,000	\$203,600	92.6	33				
147	9489-2404	\$327,000	\$335,500	102.6	11				
151	9491-2756	\$398,000	\$427,200	107.3	11				
154	9493-2075	\$200,000	\$266,400	133.2	12				



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5 of 7

1/5/2023 11:37:28 AM

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### Included Sales

Verno	Book Page	Sale Price	Assessed Value	Ratio	PC	MC	SC	Trim	Notes
155	9493-2077	\$350,000	\$377,100	107.7	12				
159	9495-2349	\$357,000	\$318,900	89.3	11				
160	9496-0786	\$345,000	\$325,800	94.4	11				
167	9499-2994	\$250,000	\$241,000	96.4	12				
168	9502-0413	\$345,000	\$304,400	88.2	12				
169	9502-0542	\$415,000	\$363,000	87.5	12				
171	9506-0231	\$295,000	\$263,900	89.5	11				
178	9510-0161	\$385,000	\$363,300	94.4	12				
184	9511-2865	\$245,000	\$198,000	80.8	11				
185	9511-2128	\$440,000	\$423,700	96.3	11				MLS review indicated 3 bd 3 currently listed as 2 & 2 previous refusal needs field review
189	9514-2031	\$300,000	\$328,600	109.5	11				
190	9516-2869	\$225,000	\$194,000	86.2	14				
193	9517-2804	\$465,133	\$409,200	88	11				
194	9518-1774	\$60,000	\$111,100	185.2	22			Yes	
195	9521-1837	\$340,000	\$281,400	82.8	11				
196	9521-2678	\$238,000	\$241,400	101.4	11				
197	9524-0167	\$62,533	\$98,700	157.8	22			Yes	
198	9524-1095	\$410,000	\$376,000	91.7	11				
199	9524-2273	\$435,000	\$443,500	102	11				
202	9526-2301	\$540,000	\$509,900	94.4	12				
205	9528-0038	\$75,000	\$294,500	392.7	33			Yes	
207	9528-2468	\$570,000	\$472,100	82.8	11				
211	9532-1981	\$430,000	\$412,100	95.8	11				



## 2021 Final Ratio Study Report

6 of 7

1/5/2023 11:37:28 AM

Town Name: Wilton, Hillsborough County

Use Code: AA - Any & All

Date Range: 10-01-2020 through 09-30-2021

*Ratios were created using stipulated year assessments.*

### Excluded Sales

Verno	Book Page	Sale Price	Assessed Vaue	Ratio	PC	MC	SC	EX	Notes
1	9357-1467	\$200,000	\$199,200	99.6	22			90	RSA 79-A Current Use
6	9362-2929	\$466,533	\$477,900	102.4	22			90	RSA 79-A Current Use
12	9366-1306	\$213,000	\$283,100	132.9	11			38	Family/Relatives/Affil as Grantor/Grantee
14	9367-2947	\$140,000	\$253,800	181.3	11			13	Improvements +/- (Post Sale/PreAssmt) - Be Resale to 88
16	9373-1087	\$170,000	\$156,465	92	22			90	RSA 79-A Current Use
20	9374-1302	\$395,000	\$488,100	123.6	11			13	Improvements +/- (Post Sale/PreAssmt) - Be
23	9376-0864	\$810,000	\$780,647	96.4	11			13	Improvements +/- (Post Sale/PreAssmt) - Be ongoing uc
26	9377-0180	\$70,000	\$204,400	292	22			17	L/B Assessment - L/O Sale NEW HOUSE STARTED AFTER SALE* THIS WAS A LAND SALE AND AN ASSESSMENT FOR LAND & BUILDING. I UPDATED THE VERN0.
28	9379-2252	\$799,000	\$729,500	91.3	11			90	RSA 79-A Current Use
29	9379-2792	\$275,000	\$262,000	95.3	11			38	Family/Relatives/Affil as Grantor/Grantee
30	9381-0715	\$4,000,000	\$3,887,900	97.2	34			15	Improvements +/- Incomplete at Assmt date Ongoing uc pre and post sale
34	9386-0165	\$340,000	\$388,600	114.3	11			89	Resale in EQ Period Resale to 146; cu
35	9386-0651	\$150,000	\$145,100	96.7	22			21	Multi-Parcel Conveyance (MPC) - Properties can be sold separately See 36; cu
36	9386-0885	\$540,000	\$609,712	112.9	11	74		21	Multi-Parcel Conveyance (MPC) - Properties can be sold separately See 35; improvements post sale/pre assessment
37	9386-2836	\$185,000	\$81,000	43.8	22			90	RSA 79-A Current Use
56	9404-1158	\$187,000	\$236,300	126.4	12			33	Landlord/Tenant as Grantor/Grantee
58	9409-2238	\$147,000	\$206,100	140.2	11			51	Foreclosure Property was gutted and renovated for flip current UC
59	9410-2485	\$188,200	\$176,600	93.8	11			15	Improvements +/- Incomplete at Assmt date Ongoing UC
71	9425-2925	\$168,000	\$242,400	144.3	11			81	Estate Sale With Fiduciary Covenants
74	9429-0114	\$325,000	\$334,900	103	33			15	Improvements +/- Incomplete at Assmt date
79	9437-1361	\$710,000	\$781,300	110	34			40	Business Affiliates as Grantor/Grantee 2021 SALE OWNER FINANCED



## 2021 Final Ratio Study Report

7 of 7

1/5/2023 11:37:28 AM

Town Name: Wilton, Hillsborough County

Use Code: AA - Any & All

Date Range: 10-01-2020 through 09-30-2021

*Ratios were created using stipulated year assessments.*

### Excluded Sales

Verno	Book Page	Sale Price	Assessed Value	Ratio	PC	MC	SC	EX	Notes
87	9448-2421	\$564,533	\$512,900	90.8	11			15	Improvements +/- Incomplete at Assmt date
88	9448-2454	\$305,000	\$253,800	83.2	11			15	Improvements +/- Incomplete at Assmt date Ongoing UC: Resale of 14
93	9451-2076	\$920,000	\$664,700	72.2	11			90	RSA 79-A Current Use
95	9452-1851	\$90,000	\$100,800	112	22			90	RSA 79-A Current Use
96	9453-1048	\$202,000	\$141,700	70.2	22			90	RSA 79-A Current Use
100	9457-0257	\$489,933	\$403,200	82.3	11			15	Improvements +/- Incomplete at Assmt date
103	9460-0353	\$476,200	\$356,000	74.8	11			15	Improvements +/- Incomplete at Assmt date
110	9466-1515	\$531,333	\$467,700	88	11			15	Improvements +/- Incomplete at Assmt date
118	9473-1397	\$95,000	\$111,000	116.8	11			81	Estate Sale With Fiduciary Covenants
125	9476-0035	\$190,000	\$238,700	125.6	11			38	Family/Relatives/Affil as Grantor/Grantee Not on market purchased from friend; Improvements +/- Incomplete at Assmt date
127	9476-0185	\$190,000	\$238,700	125.6	11			99	Unclassified Exclusion duplicate of 125
132	9478-0711	\$212,533	\$235,100	110.6	33			36	Relig/Char/edu as Grantor/Grantee Sale between 2 non-profits
134	9479-0040	\$527,533	\$480,700	91.1	11			90	RSA 79-A Current Use
146	9489-1656	\$365,000	\$388,600	106.5	11			90	RSA 79-A Current Use Resale of 34
148	9489-2603	\$907,000	\$912,700	100.6	11			90	RSA 79-A Current Use
153	9492-0925	\$1,250,000	\$1,156,100	92.5	11			90	RSA 79-A Current Use
174	9508-2812	\$535,000	\$215,000	40.2	11			15	Improvements +/- Incomplete at Assmt date
175	9509-0347	\$563,933	\$416,400	73.8	11			15	Improvements +/- Incomplete at Assmt date
176	9508-2899	\$550,000	\$361,500	65.7	22			90	RSA 79-A Current Use
177	9509-1968	\$549,933	\$381,100	69.3	11			15	Improvements +/- Incomplete at Assmt date
181	9511-1239	\$425,000	\$169,700	39.9	22			90	RSA 79-A Current Use
187	9512-2695	\$150,000	\$102,800	68.5	22			24	Sale Between owners of Abutting Prop
191	9517-2511	\$444,933	\$85,300	19.2	11			15	Improvements +/- Incomplete at Assmt date

## RSA 674:53

Statutes current through Chapter 346 of the 2022 Regular Session.

*LEXIS™ New Hampshire Revised Statutes Annotated > Title LXIV Planning and Zoning (Chs. 672 — 679) > Chapter 674 Local Land Use Planning and Regulatory Powers (§§ 674:1 — 674:76) > Land Affected by Municipal Boundaries (§ 674:53)*

### **674:53. Land Affected by Municipal Boundaries.**

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**I.** An owner of contiguous land which is located in more than one municipality may treat a municipal boundary line as an existing boundary between lots, tracts, sites or other divisions of land for purposes of this title unless the existing or proposed use of land or arrangement of structures in one of the municipalities requires and is dependent upon land or improvements located in the other municipality or municipalities in order to fulfill the land use ordinances or regulations of the first municipality with respect to such matters as lot size, density, frontage, uses or accessory uses, set-backs or access, or in order to comply with applicable state or federal regulations.

**II.** Upon receipt of an application for a permit or approval under this title for the subdivision, development, change of use of, or erection or alteration of any structure upon any lot, tract, site or other division of land whose boundary or portion thereof is a municipal boundary line, or whose sole street access or sole maintained street access is via a private road or class IV, V, or VI highway located in an adjoining municipality, the municipality receiving the application shall inquire in writing to the appropriate administrative officials in the adjoining municipality or municipalities as to the existence of facts or regulations which, under paragraphs I, III, or IV of this section or otherwise, would preclude or affect such subdivision, development, construction, or change of use. Response shall be made to such inquiries within the period provided by this title for approval or disapproval of the underlying application. A response which invokes an ordinance or regulation of such adjoining municipality may be appealed in that adjoining municipality in the same manner as any other administrative decision. An adjoining municipality in which is located an existing private road or class VI highway that serves as an applicant's sole means of fulfilling the street access requirements under RSA 674:41 shall have the same regulatory powers under that statute with respect to that road or highway as if the proposed building or development were located within that same municipality.

**III.** An owner of contiguous land in more than one municipality may treat such contiguous land as a single lot, tract, site, or other division of land for purposes of this title, notwithstanding the municipal boundary line, provided that:

- (a)** All uses of land, buildings, or structures shall comply with the regulations or ordinances of the municipality in which they are located.



**(b)** When an owner has fulfilled or proposes to fulfill the requirements of one municipality, through the inclusion of land or improvements located in an adjoining municipality, such owner or the owner's successors shall not thereafter use that land or those improvements in a manner such that those requirements of the first municipality are no longer fulfilled. This paragraph may be enforced by the municipality whose requirements are to be fulfilled.

**IV.** No plat or plan showing land or streets in more than one municipality in the state shall be deemed approved for purposes of this title unless it has been approved by the planning boards of all included municipalities in which the planning board has been granted authority over approval of that type of plat or plan. In addition, no plat or plan showing land whose sole street access or sole maintained street access is or is planned to be via a private road or class IV, V, or VI highway located in an adjoining municipality shall be deemed approved for purposes of this title unless it has been approved by the planning board, if any, of that adjoining municipality, provided however that the sole issue which may be addressed or regulated by the adjoining municipality shall be the adequacy of such street access, and the impact of the proposal upon it.

**V.** With respect to a proposal for the use of contiguous land in more than one municipality:

**(a)** The fact that a lot, tract, or site straddles a municipal boundary, or that the requirements of one municipality are proposed to be fulfilled by the use of land or improvements in an adjoining municipality, shall not be the sole grounds for disapproval of any application.

**(b)** A planning board may waive or vary its regulations with respect to access or interior roads in order to provide better harmony with the regulations of an adjoining municipality, whenever strict compliance would be unreasonable in light of the overall design of a proposal.

**VI.** When local land use boards from more than one municipality have jurisdiction over a proposed use, subdivision, or development of property:

**(a)** The applicant may petition the respective local land use boards of each such municipality to proceed with the application on a joint basis, and upon such petition, joint hearings or meetings shall be held throughout the application process. However, each board may meet separately to confer and take final action upon the application, but may not condition final approval upon the receipt of information not previously requested at a joint hearing or meeting.

**(b)** Not less than a quorum of each involved land use board shall attend the joint hearing or meeting, and the members who attend the joint hearing or meeting shall have the authority of the full board over that application. In the alternative, the full board may attend the joint hearing or meeting. Each land use board shall be responsible for rendering a decision on the subject matter within its jurisdiction.

**(c)** The board members present at such a joint meeting or hearing shall select an interim chairperson from among such members, who shall prescribe rules of procedure, subject to alteration by the members present, but consistent with RSA 676.

**VII.** Whenever a subdivision plat or site plan submitted to a planning board includes land whose only maintained public highway access to the Class I and II highway system is via a Class IV or V highway maintained by another municipality in the state, the local governing body and planning board, if any, of that other municipality shall be deemed "abutters" for purposes of notice under RSA 676:4. A planning board may, by regulation, set forth additional circumstances in which

notice to adjoining municipalities is required. A planning board, in determining whether an application satisfies its regulations, may consider the effect of the proposal on adjoining municipalities.

## History

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1989, 381:1; 1995, 43:6, 7, eff. July 2, 1995; 1998, 57:1, 2, eff. July 11, 1998.

Annotations

## Notes

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### Amendment Notes

#### —1995.

Paragraph III(b): Substituted “the owner’s” for “his” preceding “successors” in the first sentence.

Paragraph VI(c): Substituted “chairperson” for “chairman” following “select an interim”.

#### —1998.

Paragraph II: Rewritten to the extent that a detailed comparison would be impracticable.

Paragraph IV: Added the last sentence.

## NOTES TO DECISIONS

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### Construction

Decision of a city's zoning board of adjustment that denied a landowner's request for a permit to engage in an apartment expansion involving two parcels, with one parcel lying within the city's boundaries, and the other adjoining parcel lying within a town's boundaries was wrongly upheld as RSA 674:53, II prohibited the city from treating the parcels as separate. *Churchill Realty Trust v. Dover Zoning Bd. of Adjustment*, 156 N.H. 667, 941 A.2d 584, 2008 N.H. LEXIS 2 (N.H. 2008).

## Research References & Practice Aids

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### Research References and Practice Aids

#### New Hampshire Practice.

15-29 N.H.P. Land Use Planning and Zoning § 29.12.

**Hierarchy Notes:**

RSA Title LXIV

RSA Title LXIV, Ch. 674

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**WILTON, NEW HAMPSHIRE**

**LAND USE LAWS**



***2022 ZONING ORDINANCE***

***MARCH 1981  
REVISED MARCH 1990***

***Amended March of: 1991, 1992, 1993, 1994, 1996, 1997, 1998, 1999,  
2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2009, 2010, 2011, 2014, 2015,  
2016, 2017, 2018, 2019, 2020, 2021, 2022***

***And in May 2009 for the Floodplain Conservation District –  
FEMA FIS & FIRM Update, effective September 25, 2009***

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**TOWN OF LYNDEBOROUGH  
NEW HAMPSHIRE**



**ZONING ORDINANCE**

**Recodified: March 10, 1998,**

**Amended: March 9, 1999; March 18, 2000; March 13, 2001; July 17, 2001;  
March 12, 2002; March 9, 2004; March 8, 2005; March 14, 2006; March 13, 2007;  
March 11, 2008; March 9, 2010; March 13, 2012; March 18, 2017; March 13, 2018;  
March 16, 2019,**

**Recodified: September 22, 2021 for ADU to be put in new Section 411.0**

## TOWN OF LYNDEBOROUGH ZONING ORDINANCE

### **100.00     *PURPOSE AND AUTHORITY***

This Ordinance is adopted pursuant to the authority granted by NH RSA 674:16 through 674:21, inclusive.

The purpose of this Ordinance is to promote the health, safety, and general welfare of the residents by preserving the value of buildings; by encouraging the appropriate use of land throughout the Town of Lyndeborough and by:

- a. securing safety from fire, panic and other danger;
- b. providing adequate light and air;
- c. providing adequate area between buildings and rights-of-way;
- d. preserving the rural character of the community;
- e. promoting good design and arrangement of buildings and land uses;
- f. facilitating the adequate provision of transportation, solid waste facilities, septic facilities, water, schools, parks, child day care and housing opportunities for all of its citizens;
- g. wise and efficient expenditures of public funds; and
- j. assuring proper use of natural resources and other public requirements.

### **101.00     *Adoption and Amendments***

This Zoning Ordinance was originally adopted at a special Town Meeting on April 14, 1959 and recodified by the voters of the Town of Lyndeborough, New Hampshire, by Official Town Meeting Ballot vote on March 10, 1998.

This ordinance may be amended by an official ballot vote of any legally constituted Town Meeting provided public notice has been given, public hearings conducted and adoption is made in accordance with NH RSA 675:2-5, as amended.

The Planning Board has the authority to assign such section numbers to the Zoning Ordinance and Building Code as it may deem appropriate provided that no substantive change to the Ordinance shall occur as a result of the renumbering.